

Travis County, Texas  
Combined Balance Sheet  
September 30, 2002  
(Unaudited)

	Governmental Fund Type				Proprietary Fund Type	Non- Appropriated Funds*
	General	Special Revenue	Debt Service	Capital Projects	Self Insurance	
<b>Assets:</b>						
Cash and pooled cash	\$ 70,744,051	\$ 17,547,659	\$ 514	\$ 77,733,777	22,722,739	15,995,558
Investments	-	121,411	11,690,114	-	-	1,949,426
Accrued interest receivable	836,087	173,423	101,345	488,771	225,160	22,668
Other receivables	6,281,847	387,956	67,573	562,796	57,565	3,910,883
Taxes receivables	6,682,969	-	1,750,847	-	-	1,673
Prepaid items/Other Assets	80,172	-	-	-	1,185,495	-
Total Assets	<u>\$ 84,625,126</u>	<u>\$ 18,230,449</u>	<u>\$ 13,610,393</u>	<u>\$ 78,785,344</u>	<u>\$ 24,190,959</u>	<u>\$ 21,880,208</u>
<b>Liabilities:</b>						
Payables	\$ 9,851,443	\$ 1,715,171	\$ -	\$ 2,673,408	\$ 353,447	\$ 605,308
Other liabilities	20,366,211	855,887	1,021,986	905,466	15,692,887	5,278,344
Deferred revenues	7,035,344	320,670	1,750,847	346,667	253,071	6,604,228
Total Liabilities	<u>\$ 37,252,998</u>	<u>\$ 2,891,728</u>	<u>\$ 2,772,833</u>	<u>\$ 3,925,541</u>	<u>\$ 16,299,405</u>	<u>\$ 12,487,880</u>
Reserved for Encumbrances	9,027,514	2,533,268	-	16,410,883	-	22,542
Reserved for County Schools	-	-	-	-	-	2,067,850
Reserved for Juveniles	-	-	-	-	-	2,299
Unreserved Fund Balance/Net Assets -NOTE 1	<u>\$ 38,344,614</u>	<u>\$ 12,805,453</u>	<u>\$ 10,837,560</u>	<u>\$ 58,448,920</u>	<u>\$ 7,891,554</u>	<u>\$ 7,299,637</u>
<b>Total Liabilities, Reserves and Fund Balance/Net Assets</b>	<u>\$ 84,625,126</u>	<u>\$ 18,230,449</u>	<u>\$ 13,610,393</u>	<u>\$ 78,785,344</u>	<u>\$ 24,190,959</u>	<u>\$ 21,880,208</u>

Please Note - Fiduciary Funds are not included above.

- \* This column includes funds which are a part the County's finances, but are not included in the annual appropriation process.  
This includes grant funds which are not appropriated based on the County's fiscal year and other funds  
which are legally budgeted under the jurisdiction of the responsible elected official. This column also includes component units.

**NOTE 1:**

The fund balance amounts reported on the Combined Balance Sheet are the actual balances recorded on the County's financial records for fiscal year 2002. At this time, these balances have not been audited by the County's external auditors; however, the County does not foresee any significant changes that will need to be made to these balances.

The estimated beginning fund balances for the FY03 budget may differ from actuals due to the adoption of the FY03 budget prior to the closing of the County's 2002 fiscal year. The estimate is the County's best estimation of the ending fund balances as of the budget adoption date. It is a combination of actual balances as of the budget adoption date plus, based on input from county offices/departments, Planning & Budget Office and the County Auditor's Office, projected additional revenue earned and expenditures incurred, under the modified accrual basis of accounting, that should be recognized on the County's financial records for fiscal year 2002.

In addition, the estimate excludes the effect of the change in fair value of investments, which is a non-monetary transaction for Travis County since investments are primarily held until maturity. Accounting standards require that the change in fair value of investments be reported on the County's financial statements and the impact is therefore included in the actual ending fund balances for fiscal year 2002.

Travis County, Texas  
**Combined Revenues and Expenditures**  
**For the Year Ended September 30, 2002**  
(Unaudited)

	Governmental Fund Type				Proprietary Fund Type	Non- Appropriated Funds*
	General	Special Revenue	Debt Service	Capital Projects	Self Insurance	
Revenues and Other Financing Sources:						
Taxes	\$ 206,904,480	\$ -	\$ 52,259,862	\$ -	\$ -	\$ 646,578
Intergovernmental	9,448,536	14,886,159	-	344,989	-	33,539,202
Charges for services	24,391,130	4,628,876	-	-	-	6,777,524
Fines and forfeitures	430,057	4,745,471	-	-	-	532,048
Investment income	4,033,551	496,380	947,052	4,691,276	806,637	498,373
Miscellaneous	2,192,944	603,192	-	397,106	17,686	228,866
Premiums	-	-	-	-	23,246,195	-
Other financing sources	902,686	3,605,768	11,934,504	147,335,534	-	342,692
Total	\$ 248,303,384	\$ 28,965,846	\$ 65,141,418	\$ 152,768,905	\$ 24,070,518	\$ 42,565,283
Expenditures and Other Financing Uses:						
General Government	\$ 45,860,638	\$ 2,126,118	\$ 6,696	\$ 1,762,580	\$ 20,340,920	\$ 389,560
Justice System	44,371,019	1,367,317	-	4,024,535	-	3,114,015
Law Enforcement	28,047,101	1,283,215	-	-	-	2,249,605
Corrections and Rehabilitation	67,712,860	462,159	-	71,772	-	18,386,406
Juvenile Services	22,445,070	547,456	-	2,494	-	4,988,850
Public Health	15,760,539	1,678,052	-	-	-	147,708
Human Services	16,272,223	-	-	24,377	-	1,320,890
Transportation and Roads	4,099,285	12,566,069	-	902,617	-	329,234
Parks and Recreation	3,353,630	159,623	-	41,161	-	6,097
Capital Outlay	5,862,996	7,304,681	-	131,044,726	-	9,364,502
Debt Service	-	-	52,815,987	-	-	846,277
Other Financing Uses	3,926,877	28,837	11,540,285	296,939	-	862,037
Total	\$ 257,712,238	\$ 27,523,527	\$ 64,362,968	\$ 138,171,201	\$ 20,340,920	\$ 42,005,181

Please Note - Fiduciary Funds are not included above.

- \* This column includes funds which are a part the County's finances, but are not included in the annual appropriation process. This includes grant funds which are not appropriated based on the County's fiscal year and other funds which are legally budgeted under the jurisdiction of the responsible elected official. This column also includes component units.